

BY REPRESENTATIVE GREENE AND SENATORS DORSEY, GRAY EVANS, AND THOMPSON

To amend and reenact R.S. 47:305(D)(2) and to enact R.S. 47:302(R)(3), 321(H)(3), and 331(P)(4), relative to the sales and use tax; to provide for the effectiveness and applicability of the exemption for the sale of meals by certain institutions and organizations; to provide for the exemption of the meal plans of certain educational institutions; to provide for an effective date; and to provide for related matters.

Section 1. R.S. 47:305(D)(2) is hereby amended and reenacted and R.S. 47:302(R)(3), 321(H)(3), and 331(P)(4) are hereby enacted to read as follows:

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(i) To the staff and students of educational institutions including kindergartens including, but not limited to kindergartens, if the meals are consumed on the premises where purchased, or if they are purchased in advance by students, faculty, or staff pursuant to a meal plan sponsored by the institution or organization or purchased in advance pursuant to any other payment arrangement sanctioned by the institution or organization and generally available to students, faculty, and staff of the institution or organization, regardless of where such meals are consumed.

(ii) To the staff and patients of hospitals.

(iii) To the staff, inmates, and patients of mental institutions. and

(iv) To the boarders of rooming houses, and occasional

(v) Occasional meals furnished to the public in connection with or by educational religious, or medical organizations organization facilities. ;

(b) Except as provided for in Item (a)(i) of this Paragraph, the furnishing of such meals shall be ~~are~~ exempt from the taxes imposed by this Chapter if the meals are consumed on the premises where purchased. ~~However, sales by any of the above in facilities open to outsiders or to the general public are not exempt from the taxes imposed by taxing authorities.~~

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§321. Imposition of tax

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H.

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(3) Notwithstanding any other provision of law to the contrary which makes any sales and use tax exemption inapplicable, inoperable, and of no effect, the exemption provided in R.S. 47:305(D)(2) shall be applicable, operable, and effective from January 1, 1998.

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1 §331. Imposition of tax

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3 P.

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5 (4) Notwithstanding any other provision of law to the contrary which makes
6 any sales and use tax exemption inapplicable, inoperable, and of no effect, the
7 exemption provided in R.S. 47:305(D)(2) shall be applicable, operable, and effective
8 from January 1, 1998.

9 Section 2. The provisions of this Act shall be retroactive; however, correctly
10 computed taxes not paid under protest with suit filed for their recovery as required by law
11 shall not be refunded.

Section 3. This Act shall become effective upon signature by the governor or, if not signed by the governor, upon expiration of the time for bills to become law without signature by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If vetoed by the governor and subsequently approved by the legislature, this Act shall become effective on the day following such approval.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____